



NEW JERSEY COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION
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JON S. CORZINE
Governor – Chair

VIRGINIA S. BAUER
Chief Executive Officer/Secretary

NOTICE:

Recent amendments to the Urban Enterprise Law

Previously issued **UZ-5 Certificates** are no longer valid as of **July 15, 2006** and should be destroyed.

If your annual gross receipts were less than \$1 million in the prior annual tax period, you are required to use the **UZ-5-SB (Temporary) Certificate**. The UZ-5-SB (Temporary) Certificate with instructions is attached. The UZ-5-SB (Temporary) Certificate will expire on September 30, 2006. We anticipate new procedures to be in place by October 1, 2006.

If your annual gross receipts were \$1 million or more in the prior annual tax period, you must pay the full sales tax at the point of sale and then apply to the Division of Taxation for a refund within one year of the purchase.

Information concerning the changes and relevant forms and certificates is posted on the Division of Taxation website at (<http://www.state.nj.us/treasury/taxation>) and will be updated as additional information becomes available.

More information will be forthcoming, but should you have any immediate questions, please contact the Division of Taxation directly via email at nj.taxation@treas.state.nj.us.

Sincerely,

Virginia S. Bauer
Chief Executive Officer/Secretary